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# Annual Reports

*of the*

**Town Officers**

*of*

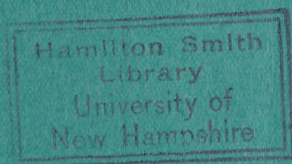
**MARLOW**

**NEW HAMPSHIRE**

*for the year ending*

**JANUARY 31**

**1939**



SENTINEL PRINTING COMPANY  
KEENE, N. H.  
1939





**ANNUAL REPORTS**

OF THE

**TOWN OFFICERS**

OF

**MARLOW, N. H.**

FOR THE YEAR ENDING

**JANUARY 31, 1939**

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SENTINEL PRINTING COMPANY  
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## TOWN OFFICERS

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### Selectmen

CLARENCE H. MOSHER                      FRED G. HUNTLEY  
JAMES L. McPHAIL

### Treasurer

LILLIAN M. ANDREWS

### Town Clerk

HORATIO W. HATCH

### Supervisors

WILLIAM L. SCHMIDT                      HARRY D. NEWTON  
HALSTEAD C. COMPTON

### Moderator

WARREN M. DAVIS

### Tax Collector

IRENE L. HUNTLEY

### Ballot Clerks

IVAN F. HUNTLEY                      FREEMAN G. NEWTON  
CARL L. ELLIOTT                      HENRY SPAULDING  
LUTHER A. SALTZGIVER

### Road Agent

PHILIP R. ROGERS

### Overseer of the Poor

WILLIAM S. McPHAIL

### Trustees of Trust Funds

MELVIN J. HUNTLEY                      HARRY D. NEWTON  
WARREN M. DAVIS

### Sexton

MELVIN J. HUNTLEY

### Auditor

LUTHER A. SALTZGIVER

**STATE OF NEW HAMPSHIRE**  
**TOWN WARRANT**

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Cheshire, ss:

To the inhabitants of the Town of Marlow qualified to vote in Town affairs:

You are hereby notified to meet at Jones Hall in said Town on the second Tuesday of March, next, at ten o'clock in the forenoon to act upon the following subjects:

Article 1. To choose a Town Clerk for the year ensuing.

Art. 2. To choose a Selectman for the three years ensuing.

Art. 3. To choose all other necessary Town Officers for the year ensuing.

Art. 4. To raise or appropriate such sums of money as may be necessary for the maintenance of the poor.

Art. 5. To see if the Town will accept State Aid construction for the East Road and raise and appropriate or set aside for said purpose the sum of \$414.00 and the State will contribute \$1,000.00.

Art. 6. To see if the Town will apply for Class Five money known as T. R. A. and raise the sum of \$318.15 and the State will contribute \$1,272.58.

Art. 7. To raise such sums of money as may be necessary for the repair of Highways and Bridges.

Art. 8 To raise such sums of money as may be necessary for Town Library.

Art. 9. To see what action the Town will take in regard to the control of the White Pine Blister Rust and to raise money for the same.

Art. 10. To see what action the Town will take in regard to purchasing the Tractor Snow Plow now on rental and to raise money for the same.

Art. 11. To raise or appropriate such sums of money as may be necessary for the observance of Memorial Day.

Art. 12. To raise or appropriate such sums of money as may be necessary for the observance of Old Home Day.

Art. 13. To see if the town will authorize the Selectmen to borrow money by temporary loans in anticipation of Taxes.

Art. 14. To raise such sums of money as may be necessary to defray Town charges and apply on Town debt.

Art. 15. To see if the Town will vote to raise the sum of \$50.00 to be expended by the Sexton to improve the Town Cemetery.

Art. 16. To see if the Town will vote to raise and appropriate the sum of \$30.00 to the Monadnock Region Association in Southern New Hampshire for issuance and distribution of printed matter, Newspaper and Magazine advertising. Calling attention to the resources and natural advantages of the Town, in cooperation with the other thirty-seven towns of the Monadnock Region.

Art. 17. To see if the Town will authorize the Selectmen to dispose of all Real Estate by public auction, acquired by the Town through Tax Collector's Deeds.

Art. 18. To see what action the Town will take in regard to raising the Road between the mill property and the upper Bridge, so called, and to raise money for the same.



Art. 19. To see if the town will raise the sum of \$50.00 for the Fire Department for necessary equipment.

Art. 20. To hear the reports of Officers, Agents, or Committees, heretofore chosen, and to pass any vote relating thereto, and to transact any other business that may legally come before said meeting.

Given under our hand and seal the twenty-third day of February in the year of our Lord, nineteen hundred and thirty-nine.

CLARENCE H. MOSHER,  
FRED G. HUNTLEY,  
JAMES L. McPHAIL,

Selectmen of Marlow.

A true copy of warrant—Attest:

CLARENCE H. MOSHER,  
FRED G. HUNTLEY,  
JAMES L. McPHAIL,

Selectmen of Marlow.

# BUDGET OF THE TOWN OF MARLOW, NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year Feb. 1, 1939 to Jan. 31, 1940  
Compared With

Actual Revenue and Expenditures of the Previous Year Feb. 1, 1938 to Jan. 31, 1939

## Sources of Revenue:

From state:

Interest and dividends tax,  
Insurance tax,  
Savings bank tax,  
For fighting forest fires,

Actual Revenue Previous Year 1938	Estimated Revenue Ensuing Year 1939	Increase	Decrease
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\$51 95	\$51 95		
9 67	9 67		
143 61	143 61		
36 55			

From Local sources except taxes:

Interest received on taxes and deposits,  
Pine blister rust,  
Cemetery lots,  
A. W. Phelps deficit on 1936 tax,  
Motor vehicle permit fees,

275 15	200 00		\$75 15
10			
20 00			
1 90			
342 82	342 82		



From local taxes other than property taxes:

- (a) Poll taxes,
- (b) National bank stock taxes,
- Cash on hand (surplus),

Total revenues from all sources except

property taxes,

Amount to be raised by property taxes,

	Actual Revenue Previous Year 1938	Estimated Revenue Ensuing Year 1939	Increase	Decrease
	386 00	386 00		
	3 00	3 00		
	1,041 91			
<hr/>				
	\$1,312 66	\$1,037 05		\$275 15
		\$11,550 92		

## Purposes of Expenditures:

### Current maintenance expenses:

#### General government:

Town officers' salaries,	\$575 00	\$575 00	
Town officers' expenses,	361 83	361 83	
Election and registration expenses,	145 20	85 00	\$60 20
Expenses town hall and other town bldgs.,	162 33	162 33	

#### Protection of persons and property:

Police department,	97 65	100 00	\$2 35
Fire department,	220 00	250 00	30 00
Moth extermination—blister rust,	200 00	200 00	

#### Health:

Health department, including hospitals,  
Vital statistics,

13 60	13 60	
4 50	4 50	

#### Highways and bridges:

Town maintenance,	3,092 88	2,500 00	592 88
Street lighting,	480 00	480 00	



	Actual Expenditures Previous Year 1938	Estimated Expenditures Ensuing Year 1939	Increase	Decrease
Libraries:				
Libraries,	110 00	110 00		
Public welfare:				
Town poor,	1,510 85	1,200 00		310 85
Old age assistance,	390 90	390 90		
Patriotic purposes:				
Memorial Day and other celebrations,	31 00	31 00		
Recreation:				
Parks and playgrounds, including band concerts,	27 50	27 50		
Public service enterprises:				
Cemeteries,	81 40	81 40		
Interest:				
On temporary loans,	305 00	305 00		
On long term notes,	22 50			22 50

## Highways and bridges:

State aid construction—town's share,

Payment on principal of debt:

(b) Long term notes,

Payments to other governmental divisions:

State taxes,

County taxes,

Payment to precincts, tax on cottage,

Payments to school districts,

Total expenditures,

	Actual Expenditures Previous Year 1938	Estimated Expenditures Ensuing Year 1939	Increase	Decrease
	400 50	414 00	14 50	
	1,000 00			1,000 00
	564 00	564 00		
	970 96	970 96		
	12 25	12 25		
	3,448 70	3,448 70		
	<u>\$14,231 55</u>	<u>\$12,587 97</u>	<u>\$45 85</u>	<u>\$1,886 43</u>



## SELECTMEN'S REPORT

### Valuation

Land and buildings,	\$217,800 00
Electric Plants,	4,000 00
29 horses,	2,160 00
8 oxen,	665 00
60 cows,	3,285 00
22 Neat stock,	800 00
46 sheep,	230 00
565 fowls,	565 00
1 vehicle,	340 00
2 portable mills,	2,050 00
Wood and lumber,	20,149 00
14 gasoline tanks,	1,070 00
Stock in trade,	11,158 00
Mills and machinery,	20,000 00
	<hr/>
	\$284,272 00
Soldiers' exemptions,	8,000 00
	<hr/>
Amount on which assessment is made,	\$276,272 00

Rate of taxation, \$4.04 on \$100.00.

### Taxes Assessed

Town tax,	\$4,000 00
State tax,	564 00
County tax,	970 96
School tax,	2,804 89
Highway tax,	1,200 00
State aid construction,	400 50
Library tax,	50 00
Pine blister rust,	200 00

Cemetery,	50 00
Town poor,	1,500 00
Class V., T. R. A.,	317 27
Monadnock Region,	27 00
	<hr/>
	\$12,084 62

## Less estimated revenue and credits:

Interest and dividend tax,	\$51 60
Insurance tax,	8 93
Savings bank tax,	162 13
Motor vehicle permit fees,	365 71
State owned property,	70 00
	<hr/>
	658 37

	\$11,426 25
Plus overlay,	124 13
	<hr/>

Net amount to be raised by taxation,	\$11,550 38
Less poll taxes,	\$386 00
Less national bank stock tax,	3 00
	<hr/>
	389 00

Amount of property tax,	\$11,161 38
Poll taxes,	\$386 00
National bank stock tax,	3 00
	<hr/>
	389 00

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\$11,550 38



**Schedule of Town Property**

1. Jones Hall, land and buildings,	\$4,500 00
Furniture and equipment,	300 00
2. Libraries, land and buildings,	1,000 00
3. Fire department, land and buildings,	1,000 00
Equipment,	3,500 00
4. Highway department,	1,000 00
Equipment	
	<hr/>
	\$11,300 00

**CERTIFICATE**

This is to certify that the information contained in this report was taken from official records, and is complete to the best of our knowledge and belief.

Dated February 23, 1939.

CLARENCE H. MOSHER,  
FRED G. HUNTLEY,  
JAMES L. McPHAIL,

Selectmen.

LILLIAN M. ANDREWS,

Treasurer.

## FINANCIAL REPORT

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### Assets

Cash:	
In hands of treasurer,	\$1,041 91
Accounts due the town:	
Bounties,	32 00
Due from county,	33 70
Uncollected taxes:	
Levy of 1938,	4,240 09
Taxes bought by town,	599 94
Total assets,	\$5,947 64
Excess of liabilities over assets (net debt),	2,117 65
Grand total,	\$8,065 29
Net debt, January 31, 1938,	3,681 62
Net debt, January 31, 1939,	2,117 65
	\$1,563 97

**Liabilities**

Accounts owed by town:

H. W. Hatch over paid on motor vehicle permits,	\$2 00
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Due to school district:

(a) Dog licenses,	58 40
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(b) Balance of appropriation,	2,004 89
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Outstanding temporary loans:

Keene National Bank,	6,000 00
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Grand total,	\$8,065 29
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**RECEIPTS**

Current revenue:

From local taxes:

Property taxes committed to collector

1938,	\$11,600 38
Less abatements,	40 34
Less uncollected,	4,240 09

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1. Property tax current year collected,	\$7,040 95
2. Poll taxes current year collected,	276 00
3. National bank stock tax,	3 00

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\$7,319 95

4. Property and poll tax previous year collected,	4,233 95
5. Tax sales redeemed,	294 75

From state:

6. Class V highway maintenance,	\$369 11
7. New Hampshire relief,	57 26
8. Interest and dividend tax,	51 95
9. Insurance tax,	9 67
10. Savings bank tax,	143 61
11. Fighting forest fires,	36 55
12. Bounties,	46 20

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\$714 35

From county:

15. For support of poor,	\$263 48
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\$263 48

From local sources except taxes:

17. Dog licenses,	\$83 40
21. Interest received on taxes,	275 15

27. Registration of motor vehicles		
1938 permits,	342 82	
	<hr/>	\$701 37
Receipts other than current revenue:		
29. Temporary loans in anticipation of		
taxes during year,	\$26,500 00	
34. Refund on state owned property,	56 20	
36. Trust funds,	600 00	
39. Cemetery lots sold,	20 00	
40. A. W. Phelps deficit on 1936 taxes,	1 90	
41. Town of Washington remb.,	29 40	
42. Pine blister rust, balance due,	10	
	<hr/>	\$27,207 60
Total receipts from all sources,		\$40,735 45
Cash on hand January 31, 1938,		454 15
		<hr/>
Grand total,		\$41,189 60

### PAYMENTS

Current maintenance expenses:

General government:

1. Town officers' salaries,	\$575 00	
2. Town officers' expenses,	361 83	
3. Election and registration expenses,	145 20	
5. Expense of Jones hall,	162 33	
	<hr/>	\$1,244 36

Protection of persons and property:

6. Police department including		
care of tramps,	\$97 65	

7. Fire department including		
forest fires,	220 00	
8. Pine blister rust,	200 00	
9. Bounties,	32 00	
	<hr/>	\$549 65
Health:		
11. Health department including hospitals,	\$13 60	
12. Vital statistics,	4 50	
	<hr/>	\$18 10
Highways and bridges:		
14. Flood damage,	\$395 79	
16. Town maintenance,	2,697 09	
17. Street lighting,	480 00	
	<hr/>	\$3,572 88
Libraries:		
19. Libraries,	\$110 00	
	<hr/>	\$110 00
Charities:		
20. Old age assistance,	\$390 00	
21. Town poor,	1,510 85	
	<hr/>	\$1,901 75
Patriotic purposes:		
23. Memorial Day,	\$31 00	
	<hr/>	\$31 00
Recreation:		
25. Old Home Day,	\$27 50	
	<hr/>	\$27 50



## Public service enterprise:

28. Cemeteries,	\$81 40	
	<hr/>	\$81 40

## Unclassified:

29. Damages and legal expenses,	\$172 45	
30. Taxes bought by town,	599 94	
	<hr/>	\$772 39

## Interest:

32. Paid on temporary loans in anticipation of taxes,	\$305 00	
33. Paid on long term notes,	22 50	
	<hr/>	\$327 50

Outlay of new construction and  
permanent improvements:

36. State aid construction,	\$400 50	
	<hr/>	\$400 50

## Indebtedness:

45. Paid on temporary loans in anticipation of taxes,	\$24,500 00	
46. Payment on long term note,	1,000 00	
49. Payments to trustee of trust funds,	600 00	
	<hr/>	\$26,100 00

Payments to other governmental  
divisions:

51. Tax paid to state,	\$564 00	
52. Tax paid to county,	970 96	
54. Payments to school districts,	3,448 70	

55. Monadnock Region Association,	27 00
	<hr/>
	\$5,010 66
	<hr/>
Total payments for all purposes,	\$40,147 69
Cash on hand January 31, 1939,	1,041 91
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Grand total,	\$41,189 60

### DETAILED STATEMENT OF PAYMENTS

#### Town officers' salaries:

Clarence H. Mosher, selectman,	\$125 00
Fred G. Huntley, selectman,	100 00
James McPhail, selectman,	100 00
Lillian M. Andrews, treasurer,	60 00
Horatio W. Hatch, town clerk,	40 00
Irene L. Huntley, tax collector,	125 00
Luther A. Saltzgiver, auditor,	25 00
	<hr/>
	\$575 00

#### Town officers' expenses:

Mason Insurance Co., officers' bonds,	\$36 00
Helen R. Davis, typing reports,	5 00
Clarence H. Mosher, tax commission meeting,	5 00
Fred G. Huntley, tax commission meeting,	5 00
James L. McPhail, tax commission meeting,	5 00
Irene L. Huntley, tax commission meeting,	5 00
Clarence H. Mosher, envelopes and postage,	6 58
Leon H. Davis, postage,	40
Sentinel Printing Co., 300 reports,	
100 check lists,	135 57
Irene L. Huntley, postage,	9 00
Lillian M. Andrews, postage,	7 46
Horatio W. Hatch, postage and expenses,	14 25

Chase's Book Store, town officers supplies,	22 46
Edson C. Eastman, collectors supplies,	4 43
Wheeler and Clark, town officers supplies,	19 58
Association of N. H., assessor's dues,	2 00
Esther Bennett, list of deceased property owners,	60
Horatio W. Hatch, issuing auto permits,	25 00
Winfield M. Chaplin, for sale mortgage list,	8 00
W. P. Garrison Publishing Co., auto truck guide,	3 75
Clarence H. Mosher, running town line 7 days,	28 00
Moore Brothers, collectors supplies,	5 75
Berton F. Strickland, trip to Chester, N. H., with selectmen,	8 00

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\$361 83

Election and registration:

Halstead C. Compton, supervisor,	\$25 00
William L. Schmidt, supervisor,	25 00
Harry D. Newton, supervisor,	25 00
Carl L. Elliott, ballot inspector,	12 00
Freeman G. Newton, ballot inspector,	8 00
Henry E. Spaulding, ballot inspector,	4 00
Ivan F. Huntley, ballot inspector,	12 00
Luther A. Saltzgiver, ballot inspector,	12 00
Warren M. Davis, moderator,	15 00
Ladies Aid Society, dinners and suppers, election of officers,	4 20
Bessie Webster, dinners, election officers,	3 00

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\$145 20

Jones hall expenses:

Watson-Williams Mfg. Co., lights,	\$19 00
A. B. Palmer Insurance Co., insurance,	104 40
Ralph R. Winham, flood light bulb,	1 50
Horatio W. Hatch, janitor, salary and supplies,	18 75



Henry C. Mosher, 2 cord wood, sawed and housed,	15 00
Watson & Williams, lumber for tables,	1 82
Nichols & Newton, hardware for tables,	1 86

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\$162 33

Police department:

Charles R. Andrews, police,	\$25 00
W. S. Darley & Co., police badge,	7 52
Charles R. Andrews, mileage and expenses,	8 28
Ralph R. Winham, care of tramps,	56 85

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\$97 65

Fire department:

Watson & Williams Mfg. Co., lights,	\$18 00
Palmer Insurance agency, insurance,	19 37
Socony Vacuum Oil Co., fuel,	43 47
Fred Corey, care of fire station,	15 00
Ralph R. Winham, gas and supplies,	3 65
B. F. Strickland, gas, oil, and labor,	6 65
G. S. Morrell, gas and oil,	5 86
Nichols & Newton, faucets,	1 70
Harold Corey, watching Spaulding fire,	4 00
Perley Champney, watching Spaulding fire,	4 00
Roscoe Strickland, watching Johnson fire,	1 50
Fred Corey, watching Johnson fire,	1 50
Pearson Bros., gate valve for fire truck,	2 00
H. W. Hatch, treasurer, insurance on firemen,	10 00
Gorges forest fire,	9 00
Russell forest fire,	74 30

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\$220 00

Pine blister rust:

John H. Foster, bill,	\$200 00
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\$200 00

## Bounties:

Leon H. Davis,	\$5 80	
Clarence H. Mosher,	16 60	
Fred G. Huntley,	2 60	
James L. McPhail,	7 00	
		<hr/>
		\$32 00

## Health department:

Horatio W. Hatch, salary and compensation,	\$13 60	
		<hr/>
		\$13 60

## Vital statistics:

Horatio W. Hatch, recording,	\$4 50
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## Town Maintenance:

Philip R. Rogers (see report)	
Expended by Philip R. Rogers,	
maintenance and flood,	\$2,196 73
Expended by Philip R. Rogers,	
snow removal,	685 33
Expended by Carl L. Elliott, snow removal,	132 36
Fred G. Huntley, road rake,	73 00
R. C. Hazelton Co., part for tractor,	5 26
	<hr/>
	\$3,092 88

## Street lighting:

Watson & Williams Mfg. Co.,	\$480 00
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## Libraries:

Mabel D. Hatch, librarian,	\$60 00	
Trustee of town library, tax for 1938,	50 00	
		<hr/>
		\$110 00

## Old age assistance:

County of Cheshire,	\$212 40
State of N. H.,	178 50

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\$390 90

## Town poor:

William S. McPhail overseer (see report),	\$607 56
William S. McPhail, salary,	35 00
William S. McPhail, postage and mileage,	20 32
Dr. William Robb, care and transportation of Melvin J. Huntley,	169 50
Mary Hitchcock Hospital, Melvin J. Huntley,	293 47
Mary Hitchcock Clinic M. D., care of Melvin J. Huntley,	100 00
John F. Gile, examination of Melvin J. Huntley,	5 00
Guy Thayer, care Frank Bell,	120 00
Minnie B. Howe, care George Mansfield,	55 00
Melvin J. Huntley, sexton, Anna Langfried,	10 00
Charles F. Fletcher funeral Anna Langfried,	95 00

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\$1,510 85

## Memorial day:

Ellis Bros. Co., Flowers,	\$25 00
James F. Perkins, flags,	6 00

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\$31 00

## Cemeteries:

Guy E. Elliott, cutting grass,	\$31 40
Melvin J. Huntley, cemetery appr.,	50 00

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\$81 40

## Unclassified:

Winfield M. Chaplin, trans. cards,	\$8 80
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Town of Washington, tax on cottage,	12 25	
Clarence H. Mosher, mileage and time		
hurricane work,	41 20	
Fred G. Huntley, mileage and time		
hurricane work,	25 00	
Guy E. Elliott, school treasurer, dog tax,	60 20	
William S. McPhail, dog catcher,	25 00	
		<hr/>
		\$172 45
Taxes bought by town:		
Albert W. Phelps, 1937 collector,		\$599 94
Interest:		
Keene National Bank,		\$305 00
Long term notes:		
Cheshire County Savings Bank,		\$22 50
State aid construction:		
State highway department state aid,		\$400 50
Payments on temporary loans:		
Keene National Bank,		\$24,500 00
Payments to trustee of trust funds:		
See report,		\$600 00
Payments to other governmental divisions:		
F. Gordon Kimball, state tax,	\$564 00	
Harry A. Page, county tax,	970 96	
Monadnock Region Association,	27 00	
Flora C. and Guy E. Elliott,		
school treas.,	3,448 70	
		<hr/>
		\$5,010 66

Total payments for all purposes,	40,147 69
Cash on hand January 31, 1939,	1,041 91

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Respectfully submitted,

CLARENCE H. MOSHER,

FRED G. HUNTLEY,

JAMES L. McPHAIL,

Selectmen of Marlow.

# REPORT OF TOWN TREASURER

Lillian M. Andrews, Treasurer

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Cash on hand Feb. 1, 1938,	\$454 15
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Tax Collector Irene L. Huntley—1938:

Taxes of 1938,	\$7,319 95
Interest on taxes of 1938,	16 40

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\$7,336 35

A. W. Phelps, collector for 1937:

Taxes of 1937,	\$4,233 95
Interest on taxes of 1937,	259 41
Redemptions of 1937 taxes,	141 73
Redemptions of 1936 taxes,	141 69
Interest on 1936 redemptions,	10 67
Balance of 1936 tax as per state audit,	1 90

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\$4,789 35

Received from Town Clerk, Horatio W. Hatch:

Auto permits—1938 to January 31, 1939,	\$342 82
Dog licenses, 1938,	83 40

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\$426 22

J. H. Foster, state forester:

Unexpended balance, pine blister rust fund,	\$ 10
Relief reimbursements:	
New Hampshire State Treasurer—	
January to May,	\$57 26
County Treasurer—July to December,	263 48

## New Hampshire State Treasurer:

Hedgehog bounties,	46 20
Forest fire reimbursement,	36 55
Gasoline tax,	369 11
Savings bank and ins. tax,	153 28
Interest and dividend tax,	51 95
State tax abatement,	56 20

## Keene National Bank:

Temporary loans,	26,500 00
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## Cemetery trust funds:

Luther Pitcher lot,	200 00
Adella Lewis Cooke lot,	100 00
Charles and Flora Elliot lot,	100 00
Melbury E. Knight lot,	200 00

## Melvin Huntley, sexton:

Jefffts lot,	10 00
Herman Elliot,	10 00

## Town of Washington:

Snow removal,	29 40
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	<hr/>	\$41,189 60
Paid out on town order,		40,147 69
	<hr/>	
Balance on hand, January 31, 1939,		\$1,041 91

Respectfully submitted,

LILLIAN M. ANDREWS,

Treasurer.



## TOWN CLERK'S REPORT

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### Town Clerk in Account With Motor Vehicle Permits

Feb. 1, 1938, to Rec. 31, 1938

Alber W. Phelps,	\$1 49
Mary E. Morrell,	1 90
Roy D. Huntley,	2 78
E. Gertrude Robb,	9 30
Marcus L. Livingston,	3 00
J. E. Dillant,	3 08
Milton J. Isreal,	6 12
Milton J. Isreal,	1 46
Harriet M. Perkins,	5 94
Arthur J. Knight,	1 80
Alice O. Burris,	1 50
George A. Corey,	1 35
Irving L. Sawyer,	1 32
G. H. Grimm Co.,	4 45
Frank H. Whippie,	1 64
Harry A. Loveren,	2 40
Watson & Williams Mfg. Co.,	16 06
Watson & Williams Mfg. Co.,	1 80
Watson & Williams Mfg. Co.,	11 84
Luther A. Saltzgiver,	4 79
Hazel M. Oschger,	3 23
Clarence H. Mosher,	1 50
Burton F. Strickland,	2 10
Philip R. Rogers,	1 46
Ralph M. Elliott,	1 28
Ralph R. Winham,	6 60
Ralph R. Winham,	3 38
Lewis W. Feuer,	3 53
Lewis W. Feuer,	1 80

Nichols & Newton,	7 34
Harry D. Newton,	6 04
Walter I. Nichols,	8 16
Carl L. Elliott,	1 79
Frank E. Young,	2 55
Harold J. Corey,	1 58
Charles W. Gardner,	2 15
Charles L. Stone,	2 80
Leman Whalen,	1 60
Fred G. Huntley,	2 68
Fred B. Corey,	1 50
Freeman G. Newton,	1 83
George W. Webster,	1 91
Arthur F. Supernor,	1 37
Archie A. Corey,	1 56
George Rapin,	9 83
Ivan F. Huntley,	1 35
William S. McPhail,	1 29
Eugene H. Bailey,	2 18
Lillian S. Johnson,	4 59
John Locko,	2 54
Caroline Locko,	3 00
George C. Lewis,	3 30
George C. Lewis,	3 00
Bertha L. Davis,	1 64
Alice J. Britton,	5 94
James H. Saltzgiver,	7 44
John J. Lees,	6 31
Louis C. Pollard,	1 50
Fay A. Elliott,	1 68
Erneo H. Smith,	1 31
Allen E. Leode,	2 18
Wm. L. Schmidt,	3 13
Merle D. Thompson,	1 68

James F. Perkins,	4 50
Charles R. Andrews,	3 83
Harry J. Smith,	1 73
Charles R. Andrews, Jr.,	1 35
Wallace F. Gardner,	1 83
Frank C. Elliott,	1 49
Elgin L. Russell,	2 48
Tim D. Pelletier,	10 02
Frances M. Fowler,	2 57
Ernest A. Porter,	1 47
Clarence H. Mosher,	2 00
Arthur W. Chase,	2 03
Olive Lefebvre,	1 70
George N. Sanders,	1 70
G. N. & S. D. Sanders,	2 68
John D. Perkins,	1 76
Bayard S. Huntley,	2 27
Florence B. Davidson,	1 80
Theo. Lusby,	1 78
Fred G. Huntley,	10 74
Perley M. Miller,	1 49
Homer J. Waldron,	1 70
Harry A. Lovern,	3 44
Eugene H. Baily,	50
Everett O. Gardner	2 03
Leroy E. Mosher,	5 22
G. H. Grimm Co.,	6 47
James E. Champney,	2 03
Jean M. Pollock,	2 34
Charles R. Andrews,	1 80
Louis E. Allen,	1 47
Glen E. Chadwick,	3 89
Fred G. Huntley,	50
Bertha L. Davis,	50

Elgin L. Russell,	1 62
Carl L. Elliott,	50
Norman E. Davis,	90
Stanley A. Sawyer,	90
George E. Moffett,	3 14
Everett O. Gardner,	50
Stanley D. Sanders,	1 30
H. D. Baily,	2 24
R. E. Strickland,	1 59
Charles L. Stone,	50
Ruby M. Chase,	50
Frank H. Allen,	2 33
Howard D. Baily,	3 88
Everett O. Gardner,	1 83
Philip R. Rogers,	1 29
Norman E. Davis,	50
James E. Champney,	50
Lewis W. Feuer,	50
Charles H. Dodge,	50
Ernest H. Smith,	50
Hollis E. Ball,	50
Howard D. Baily,	50
George C. Lewis,	2 04
Charles H. Gardner,	50
Harry A. Lovern,	50
Charles R. Andrews, Jr.,	50

Paid into town treasury,

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\$340 82

Respectfully submitted,

HORATIO W. HATCH,

Town Clerk.

**Town Clerk in Account with Dog Licenses**

Number of dogs reported by selectmen,	61
Males licensed,	33
Females licensed,	5
Killed or removed,	11
33 males @ \$2.00,	\$66 00
5 females @ \$5.00,	25 00
	<hr/>
	\$91 00
Less clerk's fee for collecting,	7 60
	<hr/>
Paid into town treasury,	\$83 40

HORATIO W. HATCH,  
Town Clerk.

State of New Hampshire,  
Cheshire, ss.

Personally appeared Horatio W. Hatch, clerk of the Town of Marlow, who made oath that the above statement by him signed is true.

Before me,

WARREN M. DAVIS,  
Justice of Peace.

Marlow, N. H., Jan. 31, 1939.



## TOWN ROAD MAINTENANCE

**Carl L. Elliott, Road Agent**

### WINTER WORK

Carl Elliott,	\$16 75
Farm Service Co., salt,	4 30
Robert Clough,	5 20
John Lees,	4 20
Chester Davis,	90
Eugene Bailey,	2 00
Fred Huntley,	59 15
Chas. Pollard,	3 40
Perley Winham,	10 50
Holbrook Grocery Co., salt,	15 00
Clarence Mosher,	62 05
Bert Strickland, repairs and storage,	13 75
Theo. Lusby,	7 40
Harold Lamb,	3 00
	<hr/> \$207 60

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**Philip R. Rogers, Road Agent**

### SNOW REMOVAL

From Mar. 8, 1938—Feb. 1, 1939

P. R. Rogers, agent,	\$81 00
Charles Pollard,	1 60
Fred Pollard,	5 00
Frank Elliott,	1 40
T. Lusby,	1 60
Frank Young,	1 80
Freeman Newton,	1 20
Gordon Newton,	11 60
Eugene Bailey,	4 40
James Champney,	5 60

Perham Whitney,	14 60
Clifton Whitney,	9 20
Robert Clough,	1 60
Ralph Elliott,	16 90
Roscoe Strickland,	10 60
Arthur Supernor,	36 95
Clarence Mosher,	6 20
Howard Bailey,	5 40
Luther Saltzgiver,	6 80
Leroy Mosher,	3 00
Frank Pollard,	2 00
Chester Davis,	5 60
Richard Davis,	7 20
C. R. Andrews,	2 75
Henry Mosher,	80
Guy Elliott,	13 70
Fred Fowler,	4 00
James McPhail,	2 80
Kenneth Andrews,	1 40
Archie Corey, truck,	46 38
T. D. Pelletier, truck,	13 65
Nichols & Newton, truck,	19 60
Clarence Mosher, truck,	149 00
Knowlton & Stone Co., bolts,	3 74
Farm Service Co., salt,	29 80
Guy Elliott, bolts,	1 00
G. S. Morrell, gas bills,	2 83
Nichols & Newton, saw handles,	1 62
Chamberlain Mch. Co., gears,	7 68
Watson-Williams Co., plow lumber,	7 30
B. F. Strickland, bill for repairs of tractor,	71 23
Nils Hansson, repairing plow,	10 29
F. H. Allen, sand,	5 60

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\$636 42

## SUMMER

H. J. Waldron, team,		\$7 00
Ralph Elliott, team,		24 89
Casellini Corp., culvert shovel,		11 30
J. F. Perkins, spikes,		5 00
Dyar Sales Co., shovels,		8 45
Elgin Russell, gravel,		38 70
Watson-Williams Mfg. Co., lumber,		40 71
C. R. Andrews, repairs on grader,		3 50
N. H. State Hgy. Dept., gravel,		16 30
Knowlton & Stone Co., hdw. and paint,		7 25
Dyar Sales Co., culverts,		36 32
F. H. Allen, gravel,		20 55
H. C. Metcalf, scythes,		4 05
John Lees, explosives,		8 03
F. E. Everett, patch,		22 50
Ralph Elliott, crosscut saw,		1 50
P. Rogers, crosscut saws,		3 00
Clarence Mosher, crosscut saw,		1 50
Nichols & Newton, files and handles,		4 40
Dyar Sales Co., shovels,		10 04
		<hr/>
Total for year for summer work,		\$2,202 13
Balance in bank Mar. 8, 1938,		\$32 57
Drew on orders from selectmen,		2,882 26
		<hr/>
		\$2,914 83
Expended for year,		2,838 55
		<hr/>
Balance in bank Feb. 1, 1939,		\$76 28
Town raised at town meeting,	\$1,200 00	
T. R. A. appr.,	317 27	
Gasoline tax,	369 11	
		<hr/>
Total appropriation for town maintenance,	\$1,886 38	

	2,202 13
	1,886 38
Overdraft, hurricane work,	\$315 75
P. R. Rogers, agent,	\$448 10
Carl Elliott,	80 60
Samuel, Fuer,	5 20
Clarence Mosher,	2 80
Charles Speed,	5 60
Byron Dillant,	2 80
Joshua Fuer,	5 20
Charles Pollard,	16 80
Eugene Bailey,	28 80
Fred Pollard,	99 80
Perham Whitney,	33 20
Frank Young,	21 80
Roscoe Strickland,	10 20
Frank Elliott,	45 40
James Champney,	7 20
Guy Elliott,	14 40
Arthur Supernor,	9 20
Charles Miller,	9 40
Lewis Pollard,	1 00
George Webster,	1 00
Henry Mosher,	3 40
Clinton Bates,	6 00
F. H. Allen,	110 20
Gordon Newton,	47 20
T. Lusby,	28 60
Ralph Elliott,	65 60
Earl Champney,	58 20
George Moffat,	9 80
Eugene Whitney,	10 00
Fred Fowler,	8 80

Clifton Whitney,	18 80
Charles Andrews,	10 00
Leon Davis,	2 00
Robert Clough,	13 60
Ernest Porter,	6 00
Elgin Russell,	8 60
Lewis Allen,	10 00
Edward Howard,	6 40
Algene Nichols.	9 20
Arthur Chase,	18 80
C. R. Andrews,	1 20
Kenneth Andrews,	3 20
Harry Smith,	13 20
Archie Corey, truck,	162 85
Clarence Mosher, truck,	230 10
Fred Huntley, truck,	65 35
Elgin Russell, truck,	4 50
Guy Elliott, team,	83 60
Clifton Whitney, team,	54 44

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## REPORT OF OVERSEER OF POOR

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Mrs. Irma Miller, groceries, fuel, medical care,	\$373 93
Miss Anna Langfried, groceries, fuel, medical care,	216 84
Mrs. Emma Capen, rent,	15 00
Wm. S. McPhail, due from 1937 account,	1 79
Total,	<hr/> \$607 56

Respectfully submitted,

WM. S. McPHAIL,  
Overseer.



## HEALTH OFFICER'S REPORT

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Fortunately no infectious or contagious disease with exception of mild cases of children's common troubles appeared: The health of the community being especially good.

Water samples taken for examination, 3

Milk samples taken for examination, 4

In the future water will not be examined by the Health Dept., at the expense of the town, unless there is reason to expect it to be the cause of sickness.

Parties wishing water examined must apply directly to the Dept. of Hygiene, State Board of Health at Concord. No charges will be made except for express, which must be paid by the owners.

### EXPENSE OF THE DEPARTMENT

Health officers' salary, \$10 00

Compensation and expense, 3 60

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\$13 60

## STATE BOARD OF HEALTH

Health Officer

Town, Marlow

Dear Sir:—

Following is the report of the health work which has been done in your community by the New Hampshire State Board of Health, cooperating with the local agencies as represented through the Child Health Conference Committee.

## Child Health Conference

Number held,	1
Number children attending,	11
Number found with defects,	5
Number defects found,	6
Number defects found corrected,	2

## Diphtheria Immunization Clinics

Number held,	1
Number children receiving treatment,	7
Ages 6 months to one year,	1
Pre-school,	5
School,	1

HAZEL E. WAITE, R. N.

Public Health Nurse

New Hampshire State Board Health.

Respectfully submitted,

H. W. HATCH,

Health Officer.

## REPORT OF SEXTON

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### BURIALS IN TOWN

Date of burial	Name	Year	Month	Day
1938				
Mar. 25	Eva Gertrude Robb,	62	5	22
Apr. 19	Flora C. Elliott,	69	4	6
1939				
Jan. 4	Anna Lindfried,	54	5	3

#### Brought to town:

Mar. 26	Montclair Barbarich,	83	10	29
June 4	Ellen H. Rogers,	90	11	22
July 15	Myra C. Gray,	80	2	1
Dec. 18	Charles C. Winham,	87	9	11

Doris M. and Ruth Elliott children of Hermon Elliott moved from Worcester, 8 and 9 months.

#### Labor Account:

Cutting grass in cemetery,	\$21 40
Cutting grass in West cemetery,	10 00
	<hr/> \$31 40
Received on orders,	\$31 40
Received from town for burial of Anna Lindfried,	\$10 00
Received from selectmen fifty dollars appropriated by the town for cemetery work,	\$50 00
Expended,	\$44 26
Balance unexpended,	5 74
	<hr/> \$50 00

MELVIN J. HUNTLEY,  
Sexton.

## REPORT OF TRUSTEES OF TRUST FUNDS

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### Report of Trust Funds and Investments

No.		
25193	School fund, invested in Cheshire County Savings Bank,	\$1,005 25
25194	Legacy Asa Way, invested in Cheshire County Savings Bank,	447 50
19888	Maria A. Griffin fund, invested in Cheshire County Savings Bank,	500 00
2096	J. M. Howard fund, invested in Keene Savings Bank,	200 00
10389	Mary L. Bingham fund, invested in Cheshire County Savings Bank,	300 00
10388	Julia A. Buss fund, invested in Cheshire County Savings Bank,	100 00
19890	Washburn Booth fund, invested in Cheshire County Savings Bank,	100 00
19889	Shepardson fund, invested in Cheshire County Savings Bank,	150 00
19891	Mary E. Howe fund, invested in Cheshire County Savings Bank,	125 00
14761	Sarah A. Burnap fund, invested in Cheshire County Savings Bank,	250 00
16161	George E. Reed fund, invested in Cheshire County Savings Bank,	200 00
18875	Mary L. Downing fund, invested in Cheshire County Savings Bank,	185 00
19939	Stephen C. Joslin fund, invested in Cheshire County Savings Bank,	100 00
19989	Julius Platzner fund, invested in Cheshire County Savings Bank,	100 00

20640	Sylvia P. Richardson fund, invested in Cheshire County Savings Bank,	100 00
27802	H. D. Dunn fund, invested in Cheshire County Savings Bank,	500 00
21215	W. A. Angleton fund, invested in Cheshire County Savings Bank,	100 00
23427	Perley E. Fox fund, invested in Cheshire County Savings Bank,	101 53
23503	H. F. Towne fund, invested in Cheshire County Savings Bank,	200 00
24014	Fred P. Whittemore fund, invested in Cheshire County Savings Bank,	300 00
24013	Clarence B. Howard fund, invested in Cheshire County Savings Bank,	100 00
24398	Charles H. Williams fund, invested in Cheshire County Savings Bank,	100 00
24521	C. B. Howard library fund, invested Cheshire County Savings Bank,	1,305 96
2177	Hosea Towne cemetery fund, invested in Keene Savings Bank,	50 00
25096	Della A. Russell cemetery fund, for care of Stone lot, invested in Cheshire County Savings Bank,	100 00
25151	Mary R. Lowell-Judd cemetery fund, for care of Lowell lots, invested in Cheshire County Savings Bank,	300 00
25489	Fred P. Whittemore school fund, for support of schools, invested in Cheshire County Savings Bank,	1,491 92
25480	Sarah I. Jones cemetery fund, for care of Milan F. Jones lot and George D. Morrison lot in cemetery, invested in Cheshire County Savings Bank,	200 00
26578	Mary E. Sargent cemetery fund, for care of Calvin Wilson lot,	136 18



26971	Olive H. Baker cemetery trust fund, for care of Baker and Hatch lot,	100 00
27701	Edith C. Gee cemetery fund, invested in Chesh- ire County Savings Bank,	300 00
27668	Sarah J. Lowell fund, invested in Cheshire County Savings Bank,	100 00
28060	Joseph Reed fund, invested in Cheshire County Savings Bank,	100 00
28162	William Abbott fund, invested in Cheshire County Savings Bank,	100 00
19614	Leora Howard fund, invested in Keene Savings Bank,	200 00
19647	Adella Lewis Cook fund, invested in Keene Savings Bank,	100 00
19685	Charles Elliott fund, invested in Keene Savings Bank,	100 00
19889	M. E. Knight fund, invested in Keene Savings Bank,	200 00

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### FINANCIAL STATEMENT

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#### School fund:

Received from Cheshire County Savings Bank,	\$30 38
Paid to school district,	30 38

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#### F. P. Whittemore School fund:

Received from Cheshire County Savings Bank,	\$45 08
Paid to school district,	45 08

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#### Legacy of Asa Way:

Received from Cheshire County Savings Bank,	\$13 52
Paid to school district,	13 52

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Clarence B. Howard Library fund:		
Received from Cheshire County Savings Bank,		\$39 46
Paid to trustees of library,		39 46
		<hr/>

Cemetery funds:		
Maria A. Giffin fund:		
Balance Oct. 1st, 1937,	\$17 22	
Income,	15 62	
	<hr/>	
	\$32 84	
Expended,	15 00	
	<hr/>	
Balance Oct. 1st 1938,		\$17 84

J. M. Howard fund:		
Balance Oct. 1st 1937,	\$68 36	
Income,	8 10	
	<hr/>	
	\$76 46	
Expended,	12 00	
	<hr/>	
Balance Oct. 1st 1938,		\$64 46

Mary L. Bingham fund:		
Balance Oct. 1st 1937,	\$60 04	
Income,	10 88	
	<hr/>	
	\$70 92	
Expended,	12 00	
	<hr/>	
Balance Oct. 1st 1938,		\$58 92

## Julia A. Burr fund:

Balance Oct. 1st 1937,	\$2 58	
Income,	3 09	

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	\$5 67	
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Expended,	3 00	
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Balance Oct 1st 1938,		\$2 67
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## Washburn Booth fund:

Balance Oct 1st 1937,	\$4 48	
Income,	3 15	

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	\$7 63	
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Expended,	3 00	
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Balance Oct. 1st 1938,		\$4 63
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## E. D. Shepardson fund:

Balance Oct. 1st 1937,	\$8 01	
Income,	4 77	

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	\$12 78	
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Expended,	6 00	
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Balance Oct. 1st 1938,		\$6 78
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## Mary E. Howe fund:

Balance Oct. 1st 1937,	\$11 22	
Income,	4 11	

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	\$15 33	
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Expended,	5 00	
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Balance Oct. 1st 1938,		\$10 33
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## Sarah J. Burnap fund:

Balance Oct. 1st 1937,	\$47 39	
Income,	8 98	
	<hr/>	
	\$56 37	
Expended,	6 00	
	<hr/>	
Balance Oct. 1st 1938,		\$50 37

## George E. Reed fund:

Balance Oct. 1st 1937,	\$28 37	
Income,	6 89	
	<hr/>	
	\$35 26	
Expended,	6 00	
	<hr/>	
Balance Oct. 1st 1938,		\$29 26

## Mary L. Downing fund:

Balance Oct. 1st 1937,	\$6 52	
Income,	5 78	
	<hr/>	
	\$12 30	
Expended,	9 00	
	<hr/>	
Balance Oct. 1st 1938,		\$3 30

## Stephen C. Joslin fund:

Balance Oct. 1st 1937,	\$2 39	
Income,	3 08	
	<hr/>	
	\$5 47	
Expended,	3 00	
	<hr/>	
Balance Oct. 1st 1938,		\$2 47

## Julius Platzner fund:

Balance Oct. 1st 1937,	\$10 61	
Income,	3 33	

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	\$13 94	
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Expended,	6 00	
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Balance Oct. 1st 1938,		\$7 94
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## Sylvia P. Richardson fund:

Balance Oct. 1st 1937,	\$4 37	
Income,	3 14	

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	\$7 51	
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Expended,	4 00	
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Balance Oct. 1st 1938,		\$3 51
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## H. D. Dunn fund:

Balance Oct. 1st 1937,	\$ 50	
Income,	15 12	

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	\$15 62	
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Expended,	15 40	
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Balance Oct. 1st 1938,		\$ 22
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## William H. Angleton fund:

Balance Oct. 1st 1937,	\$9 23	
Income,	3 29	

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	\$12 52	
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Expended,	4 00,	
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Balance Oct. 1st 1938,		\$8 52
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## Perley E. Fox fund:

Balance Oct. 1st 1937,	\$3 04	
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Income,	3 15	
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	\$6 19	
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Expended,	3 00	
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Balance Oct. 1st 1938,		\$3 19
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## F. P. Whittemore fund:

Balance Oct. 1st 1937,	\$3 77	
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Income,	9 17	
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	\$12 94	
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Expended,	9 00	
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Balance Oct. 1st 1938,		\$3 94
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## H. F. Towne fund:

Balance Oct. 1st 1937,	\$10 57	
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Income,	6 35	
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	\$16 92	
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Expended,	6 00	
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Balance Oct. 1st 1938,		\$10 92
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## Clarence B. Howard fund:

Balance Oct. 1st 1937,	\$1 23	
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Income,	3 05	
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	\$4 28	
--	--------	--

Expended,	3 00	
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Balance Oct. 1st 1938,		\$1 28
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## Charles H. Williams fund:

Balance Oct. 1st 1937,	\$1 21	
Income,	3 05	
	<hr/>	
	\$4 26	
Expended,	3 00	
	<hr/>	
Balance Oct. 1st 1938,		\$1 26

## Hosea Towne fund:

Balance Oct. 1st 1937,	\$7 41	
Income,	1 73	
	<hr/>	
	\$9 14	
Expended,	2 00	
	<hr/>	
Balance Oct. 1st 1938,		\$7 14

## Della A. Russell fund:

Balance Oct. 1st 1937,	\$ 61	
Income,	3 03	
	<hr/>	
	\$3 64	
Expended,	3 00	
	<hr/>	
Balance Oct. 1st 1938,		\$ 64

## Mary Lowell Judd fund:

Balance Oct. 1st 1937,	\$7 99	
Income,	9 29	
	<hr/>	
	\$17 28	
Expended,	9 00	
	<hr/>	
Balance Oct. 1st 1938,		\$8 28

## Sarah I. Jones fund:

Balance Oct. 1st 1937,	\$1 74	
Income,	6 08	
	<hr/>	
	\$7 82	
Expended,	6 00	
	<hr/>	
Balance Oct. 1st 1938,		\$1 82

## Mary E. Sargent fund:

Balance Oct. 1st 1937,	\$1 19	
Income,	4 15	
	<hr/>	
	\$5 34	
Expended,	3 00	
	<hr/>	
Balance Oct. 1st 1938,		\$2 34

## Baker Hatch fund:

Balance Oct. 1st 1937,	\$ 53	
Income,	3 03	
	<hr/>	
	\$3 56	
Expended,	3 00	
	<hr/>	
Balance Oct. 1st 1938,		\$ 56

## Edith C. Gee fund:

Balance Oct. 1st 1937,	\$2 25	
Income,	9 12	
	<hr/>	
	\$11 37	
Expended,	9 00	
	<hr/>	
Balance Oct. 1st 1938,		\$2 37

## Sarah J. Lowell fund:

Balance Oct. 1st 1937,	\$1 00	
Income,	3 05	
	<hr/>	
	\$4 05	
Expended,	3 00	
	<hr/>	
Balance Oct. 1st 1938,		\$1 05

## Joseph Reed Fund:

No balance		
Income,	\$2 77	
Expended,	2 00	
	<hr/>	
Balance Oct. 1st 1938,		\$ 77

## William Abbott fund:

No balance		
Income,	\$2 25	
Expended,	2 00	
	<hr/>	
Balance Oct. 1st 1938,		\$ 25

## Leora Howard fund:

No income received

## Adella Lewis Cook fund:

No income received

## Charles Elliott fund:

No income received

## Melberne E. Knight fund:

No income received

HARRY D. NEWTON,  
WARREN M. DAVIS,  
MELVIN J. HUNTLEY,

Trustees.

## REPORT OF TRUSTEES OF TOWN LIBRARY

### Receipts

Cash on hand Jan. 31, 1939,	\$80 63
Town appropriation,	50 00
Interest on Burton C. Howard Fund,	39 46
Fines,	2 33
Interest on bank deposits,	1 33
	<hr/> \$173 75

### Payments

Books bought,	\$42 00
Postage,	67
Paid Don Moor, labels,	1 50
	<hr/> \$44 17
Balance Jan. 31, 1939,	\$129 58
(\$25.) books given by State Aid.	

EMMA J. DAVIS,  
Trustee.

The above account I find correct.

L. A. SALTZGIVER.

## COLLECTOR'S REPORT

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Shortage by state audit 1936,		\$1 90
Paid,		1 90
Tax redemption and interest:		
1936 tax and interest redeemed,	\$152 36	
1937 tax redemption,	141 73	
1937 tax redemption and interest,	66	
		<hr/>
		\$294 75
Uncollected 1937 taxes:		
36 polls @ \$2.00,	\$72 00	
5 polls abated,	10 00	
		<hr/>
31 polls collected,		\$62 00
Property tax,	\$4,178 59	
Property tax abated,	6 64	
		<hr/>
	\$4,171 95	
Interest,	258 75	
		<hr/>
Tax and interest collected,		\$4,430 70
1937 taxes bought by town of Marlow:		
Boyer, Joseph	\$23 53	
Champney, Perley H.	18 51	
Eaton, Donovan & Gilmore	126 82	
Feuer, Joshua	58 28	
Feuer, Rosa W.	34 18	
French, Edgar L.	14 36	
Gardner, Harry W.	59 09	
Johnson, Earl L.	20 19	
MacDonald Bros.	19 18	



Miller, Milan R.	6	14	
Miller, P. M. & M. R.	14	84	
Miller, Perley M.	16	31	
Newton, Freeman G.	37	69	
Pollard, Lewis E.	32	22	
Russell, Elgin L.	105	48	Redeemed
Thompson, Ida L.	13	12	

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\$599 94

Respectfully submitted,

ALBERT W. PHELPS,

Collector, 1937..

January 31, 1939.

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The above statement has been examined by me and found correct.

L. A. SALTZGIVER,

Auditor..

## Dr.

Amount committed, 1938,	\$11,550 38
Added taxes,	50 00
	<hr/>
	\$11,600 38
Interest collected,	16 40
	<hr/>
	\$11,616 78

## Cr.

Remittances to treasurer,	\$7,336 35
Abatements,	40 34
Poll taxes, uncollected,	110 00
Property taxes, uncollected,	4,130 09
	<hr/>
	\$11,616 78

**Uncollected Taxes:**

Annie A. Allen,	\$24 24
Jay C. Allen,	86 66
Alice M. Bailey,	2 00
Eugene H. Bailey,	2 00
Howard D. Bailey,	6 65
Ann Bessette,	2 00
Joseph Boyea,	20 20
Sadie Brady,	64 64
Alfred J. Breed, Est., part,	32 32
Elizabeth F. Bridgham,	10 10
Alice J. Britton,	74 72
Ida E. Carpenter,	183 80
Orlando Carpenter,	15 33
Carey & Little,	34 34
Edith Champney,	2 00
Perley H. Champney,	15 13
Arthur W. Chase,	2 00
Ruby Chase,	2 00

Loren Chapin,	6 06
Archibald A. Corey,	4 02
Leona R. Collins,	2 00
Mary E. Cutting, part,	4 44
Florence Davidson,	2 00
Chester W. Davis,	2 00
Emma J. Davis,	34 32
Leon H. Davis,	46 66
Norman Davis,	57 75
Warren M. Davis,	91 69
Henry J. Diskin,	55 76
Frank C. Elliott,	7 26
Olive Elliott,	2 00
Ralph M. Elliott,	12 12
Eaton Donovan & Gilmore,	113 12
Hilda Feuer,	2 00
Joshua Feuer,	58 37
Lewis W. Feuer,	2 00
Rosa W. Feuer,	39 78
Samuel Feuer,	6 04
Frances Fowler,	2 00
Fred Fowler,	2 00
Roxie Forbes,	52 52
Charlotte French Est.,	2 02
Edgar L. French,	10 10
Arthur H. Gardner,	2 00
Jennie B. Gardner,	2 00
Harry W. Gardner,	56 94
Mary Gardner, paid since books closed,	2 00
Wallace F. Gardner, paid since books closed,	2 00
Florence Gilson,	2 00
George A. Gordon Est.,	18 18
Howard Gorges,	84 84
Harlan Greene,	2 02

Lydia A. Greene, part,	7 12
Ivan F. Huntley,	70 91
Alice M. Howard,	2 00
Eddie D. Howard,	2 00
George B. Howard,	7 07
Earl L. Johnson,	40 40
Warren R. Keith Est.,	67 48
Harold Lamb,	68 68
George C. Lewis,	183 14
MacDonald Brothers,	26 26
Raymond Murdough,	4 42
Lizzie Murdough,	2 00
Charles F. Miller, part,	14 24
Mae E. Miller,	2 00
Milan R. Miller,	4 04
Perley M. Miller,	10 51
P. M. & M. R. Miller,	12 12
Freeman G. Newton,	34 32
James H. Newton Est.,	32 32
Ella L. Nichols,	2 00
Timothy D. Pelletier, paid since books closed,	6 06
Lewis E. Pollard,	30 28
Robert Pollock,	44 44
Earl Pitcher,	28 28
Harry W. Pederson,	12 12
Ernest Porter,	10 08
Sylvester Reed Heirs,	12 12
Philip R. Rogers,	42 63
Elgin L. Russell,	90 68
Susie Russell,	2 00
Luther A. Saltzgiver, paid part since books closed,	65 23
Bertha H. Saltzgiver, paid since books closed,	2 00
William L. Schmidt, part,	31 52
Alice Sawyer,	2 00
Stanley Sawyer,	2 00

Arthur Supernor,	2 00
Nicaria Supernor,	2 00
Claire Scribner,	2 67
Effie E. Stewart,	36 36
Mae Schoop,	36 36
Addie G. Tinker,	42 42
William Turner,	101 00
Joseph Tinker Est,	4 04
Ida J. Thompson,	10 10
John P. Winham,	15 15
Harry J. Waldron,	7 05
Lottie M. Waldron,	12 10
Perley Washburn,	8 08
Mabel H. Ward,	40 40
Bertha Wilcox,	36 36
H. J. Watson,	21 42
Dana D. Wilder,	10 10
Eugene H. Whitney,	14 12
Natalie Whitney,	2 00
Lucian D. Webster,	14 12
Percival R. Walshaw,	83 83
Watson Williams Mfg. Co.,	1,393 80
Total uncollected,	<u>\$4,240 09</u>

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of January 31, 1939, on account of the tax levy of 1938, is correct to the best of my knowledge and belief.

Respectfully submitted,

IRENE L. HUNTLEY,

Tax Collector.

Feb. 18, 1939. \_\_\_\_\_

The above account has been examined by me and found correct and properly cast.

L. A. SALTZGIVER,

Auditor.

## STATE OF NEW HAMPSHIRE TAX COMMISSION

Concord

September 13, 1938

Board of Selectmen

% Clarence H. Mosher, Chairman

Gentlemen:

I submit herewith a report of an audit of the accounts of your town which was recently made by this department. The following schedules are included:—

- A Lillian M. Andrews, Town Treasurer—Summary of Receipts and Expenditures and Reconciliation of Cash Book and Bank Balance.
- B Horatio W. Hatch, Town Clerk—Auto permit and Dog License accounts.
- C Albert W. Phelps, Tax Collector—Summary of Warrants—Levies of 1936 and 1937.
- C-1 Added taxes
- C-2 Remittances to Treasurer
- C-3 Abatements
- C-4 Uncollected list
- D Philip R. Rogers, Road Agent, Receipts and Expenditures
- E Comparative Statement of Appropriations and Expenditures—1935
- F Comparative Statement of Appropriations and Expenditures—1936
- G Comparative Statement of Appropriations and Expenditures—1937
- H Statement of Indebtedness, 1934—1937

Selectmen

The vouchers drawn by the Selectmen during the period February 1, 1937 to August 1, 1938, were examined with the sup-



porting invoices and payrolls and checked against the entries in the receipts and payments book.

#### Town Treasurer

The receipts of the Town Treasurer were checked by the source insofar as it was possible to do so.

The Treasurer's cash book balance on August 30 of \$1,062.62 reconciled with the bank balance. (Schedule A)

#### Town Clerk

The amount of 1938 auto permits and dog licenses issued up to the date of audit was ascertained and compared with the remittances to the Treasurer by the Town Clerk. It was found that the total remittances to the Treasurer plus a small amount of cash on hand was sufficient in amount to cover the auto permits and the dog licenses issued.

#### Tax Collector

The accounts of Tax Collector Albert W. Phelps for the levies of 1936 and 1937 were examined. There appeared to be an excess credit in the Collector's account in these two years amounting to \$23.05.

An examination of the tax sale account of previous years disclosed the fact that there were a few cases where the redemption period had expired and such property should be deeded to the town.

#### Road Agent

The accounts of Road Agent Rogers for the current year up to August 6th were examined. The total amount of town orders paid to the Road Agent was compared with the total amount of payrolls drawn. A balance of \$10.52 was found in the Road agent's account. (Schedule D.)

#### Finances

A study of Schedules E, F and G which show the compara-

tive appropriations and expenditures in the years 1935, 1936 and 1937 disclosed the fact that in each of these years there was a net overdraft of appropriations amounting to \$1,298.11, \$650.95 and \$841.92, or a total net overdraft of appropriations for the three years of approximately \$2,800.

Schedule H, showing the indebtedness of the town for the years 1934-1937, indicates that on January 31, 1935, there was a current surplus of \$1,031.83 as compared to a deficit of \$1,681.62, on January 31, 1938.

It will be furthermore noted that on January 31, 1935, there were long-term notes outstanding of \$4,000.00 and temporary loans of \$1,000.00. On January 31, 1938, there were long term notes of \$1,000.00 and temporary loans of \$4,000.00. Thus, it will be seen, that in spite of the fact that an appropriation of \$1,000.00 was made in each of these years to pay on the principal of indebtedness no actual reduction was made as the increase in temporary loans outstanding offset the decrease in long term notes.

A closer check should be made in the future between appropriations and expenditures in order that overdrafts such as have occurred in the past may not be repeated. It is necessary that this be done if the financial condition of the town is to remain upon a substantial basis.

#### Recommendations.

The examination of the Selectmen's vouchers disclosed the fact that in some cases the supporting invoices were missing. This may have been due to the fact that the original bills were sent back to the vendor to be receipted and not returned to the town. Inasmuch as the town bills are paid by Treasurer's checks and the cancelled checks are proper receipts it is not necessary to have the original bills receipted. Such original bill therefore, should be kept and attached to the vouchers.

The Road Agent is not bonded. The furnishing of a bond by the Road Agent is required by the New Hampshire Public Laws,

Chapter 80, Section 11. It becomes particularly important to have a Road Agent bonded where the procedure is for him to make payments for labor and materials, as in the case in Marlow.

Very truly yours,

HAROLD G. FOWLER,  
Municipal Accountant,  
State Tax Commission.

LILLIAN M. ANDREWS

TREASURER

Marlow, New Hampshire

Receipts and Payments

Reconcilement of Cash Balance

#### CASH BOOK

Balance on hand Feb. 1, 1937,	\$2,100 95	
Receipts Feb. 1, 1937 to Jan. 31, 1938,	27,821 00	
	<hr/>	
	29,921 95	
Payments Feb. 1, 1937 to Jan. 31, 1938,	29,467 80	
	<hr/>	
	454 15	
Balance on hand Feb. 1, 1938,	454 15	
Receipts Feb. 1, 1938 to Aug. 30, 1938,	19,280 89	
	<hr/>	
	19,735 04	
Payments Feb. 1, 1938 to Aug. 30, 1938,	18,672 42	
	<hr/>	
Balance Aug. 30, 1938,		\$1,062 62

#### BANK

Balance in Keene National Bank,	
Aug. 26, 1938,	\$1,465 92
Less outstanding checks,	
No. 6256,	\$ 80

No. 6374,	1,012 50	1,013 30
		<hr/>
		452 62
Plus cash on hand,		610 00
		<hr/>
		\$1,062 62

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HORATIO W. HATCH

TOWN CLERK

Marlow, New Hampshire  
Auto Permit and Dog License Account

DEBIT

1938 auto permits issued:		
No. 102301 to No. 102407, Aug. 27, 1938,		\$323 44
1938 dog licenses issued to		
Aug. 30, 1938:		
24 males @ \$2.00,		
3 females @ \$5.00,		63 00
		<hr/>
		\$386 44

CREDIT

Remittances to treasurer:		
1938 auto permits		
March 3,	\$18 47	
April 6,	230 45	
Aug. 3,	63 78	
	<hr/>	
		\$312 70
Cash on hand:		
Auto permits,	\$10 74	
Dog licenses,	63 00	73 74
	<hr/>	
		\$386 44

A. W. PHELPS

TAX COLLECTOR

Marlow, New Hampshire

Summary of Warrants

Levy of 1937

## DEBIT

Taxes committed to collector—

warrant,	\$11,254 11
Added taxes,	66 71
Interest collected,	210 07

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 \$11,530 89

## CREDIT

Remittances to treasurer, \$10,548 77

Abatements, 31 16

Uncollected taxes:

Polls, \$20 00

Property, 750 09

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 770 09

Cash on hand:

Checking account, \$143 30

Currency 62 52

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 205 82

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 \$11,555 84

Excess in collector's account,

\$24 95

Levy of 1936

## DEBIT

Taxes committed to collector—

warrant, \$11,613 81

Added taxes,	29 83	
Interest collected,	122 05	
	<hr/>	
		\$11,765 69

## CREDIT

Remittances to treasurer,	\$11,717 92	
Abatements,	45 87	
Uncollected taxes—none—	0 00	
	<hr/>	
		\$11,763 79

Deficit in collector's account,		-1 90
		<hr/>
Net excess in collector's account,		\$23 05

A. W. PHELPS

TAX COLLECTOR

Marlow, New Hampshire

Levy of 1937

## ABATEMENTS

Barnes, I. E.	\$2 00
Clay, Hesta	2 00
Diskin, H. J.	2 00
Derby, Margaret	2 00
Long, Robert J. Jr.	2 00
Newton, Madeline E.	2 00
Perrault, Walter	2 00
Perrault, Evaline	2 00
Plaistrudge, Joseph	2 00
Standard Oil Company	13 16
	<hr/>

\$31 16



## ADDED TAXES

Nickolls, Lawrence	\$32 40
Howard, George H.	6 08
Col. Beacon Oil Co.	2 00
Haskell, George H.	2 00
Haskell, Elizabeth	2 00
Langdon, Mildred	2 00
French, Margery G.	2 03
LeFebre, Oliver	2 00
Knight, David O.	16 20

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\$66 71

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A. W. PHELPS

TAX COLLECTOR

Marlow, New Hampshire  
Remittances to Treasurer

## LEVY OF 1937

June 7, 1937,	\$100 00
Aug. 2, 1937,	200 00
Sept. 13, 1937,	100 00
Sept. 13, 1937,	100 00
Sept. 21, 1937,	300 00
Oct. 1, 1937,	200 00
Oct. 1, 1937,	100 00
Oct. 9, 1937,	100 00
Oct. 18, 1937,	100 00
Oct. 23, 1937,	200 00
Oct. 28, 1937,	400 00
Nov. 5, 1937,	300 00
Nov. 15, 1937,	300 00
Nov. 20, 1937,	600 00
Nov. 27, 1937,	200 00
Nov. 30, 1937,	400 00

Dec. 4, 1937,	1,600 00	
Jan. 5, 1938,	400 00	
Jan. 18, 1938,	200 00	
Jan. 25, 1938,	500 00	
Jan. 31, 1938,	200 00	
Jan. 31, 1938,	200 00	
Jan. 31, 1938,	239 07	
Jan. 31, 1938,	9 70 Int.	
		\$7,048 77
Mar. 19, 1938,	\$100 00	
Apr. 29, 1938,	100 00	
May 1, 1938,	100 00	
May 11, 1938,	100 00	
May 24 1938,	100 00	
May 31, 1938,	100 00	
June 1, 1938,	200 00	
June, 10, 1938,	100 00	
July 2, 1938,	200 00	
July 18, 1938,	500 00	
Aug. 2, 1938,	100 00	
Aug. 9, 1938,	100 00	
Aug. 15, 1938,	200 00	
Aug. 16, 1938,	100 00	
Aug. 20, 1938,	700 00	
Aug. 23, 1938,	100 00	
Aug. 27, 1938,	100 00	
Aug. 30, 1938,	500 00	\$3,500 00
		\$10,548 77

## LEVY OF 1936

July 6, 1936,	\$200 00
July 14, 1936,	100 00
July 28, 1936,	200 00

Aug. 10, 1936,	300 00
Sept. 1, 1936,	300 00
Sept. 21, 1936,	300 00
Sept. 28, 1936,	200 00
Oct. 9, 1936,	300 00
Oct. 13, 1936,	400 00
Oct. 29, 1936,	400 00
Nov. 10, 1936,	400 00
Nov. 23, 1936,	500 00
Dec. 3, 1936,	800 00
Dec. 7, 1936,	2,000 00
Dec. 22, 1936,	500 00
Jan. 11, 1937,	500 00
Jan. 25, 1937,	1,400 00
Jan. 31, 1937,	500 00
Jan. 31, 1937,	537 26
Jan. 31, 1937,	25.11 Int.

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\$9,862 37

Apr. 2, 1937,	\$200 00
May 3, 1937,	100 00
July 1, 1937,	100 00
Aug. 10, 1937,	100 00
Aug. 16, 1937,	300 00
Aug. 31, 1937,	400 00
Sept. 21, 1937,	200 00
Sept. 28, 1937,	330 00
Sept. 28, 1937,	95 00 Int.
Jan. 31, 1938,	22 65
Jan. 31, 1938,	1 94 Int.
Jan. 31, 1938,	5 96 \$1,855 55

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\$11,717 92

A. W. PHELPS

TAX COLLECTOR

Marlow, New Hampshire

LEVY OF 1937

## UNCOLLECTED TAXES

	Polls	Property
Bessette, Ann	\$2 00	
Carpenter, Ida E.		\$84 75
Champney, Perley H.	2 00	13 37
Champney, Edith H.	2 00	
Feuer, Rosa W.		29 40
Feuer, Lilly	2 00	
Feuer, Joshua		52 65
Gardner, Harry W.		53 46
Excelsior Grange		16 20
Miller, Perley M.		11 34
Miller, Mae E.	2 00	
Miller, Milan R.		4 05
Miller, P. M. & M. R.		12 15
Nichols, Florence	2 00	
Nichols, Ella L.	2 00	
Newton, Freeman A.		33 45
Pollard, Lewis E.		28 35
Russell, Elgin L.		94 61
Russell, Susie G.	2 00	
Tinker, Addie G.		21 58
Whitney, Perham	2 00	
Waldon, Lottie M.	2 00	12 15
Whitney, Perham & Clifton		4 10
Young, Frank E.		6 07

## NON-RES.

Boyea, Joseph	20 25
Bowland, Alex	3 08
Eaton, Donovan & Gilmore	113 40

French, Edgar L.	10 13
Hastings, Harry	16 33
Harris, Robert E.	81
Johnson, Earl L.	35 50
MacDonald Bros.	16 20
Thompson, Ida J.	10 13
Wilder, Dana D.	10 13
Wilcox, Bertha	36 45

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\$20 00	\$750 09
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\$770 09

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PHILIP R. ROGERS

ROAD AGENT

Marlow, New Hampshire

## RECEIPTS AND PAYMENTS

## RECEIVED FROM TREASURER

## Voucher No.

Mar. 25, 1938,	225	\$69 75
Apr. 1, 1938,	230	57 38
Apr. 8 1938,	243	150 00
Apr. 15, 1938,	247	122 21
Apr. 22, 1938,	253	101 10
Apr. 29, 1938,	291	96 10
May 6, 1938,	299	146 45
May 13, 1938,	304	161 98
May 27, 1938,	319	244 65
June 3, 1938,	331	136 55
June 10, 1938,	334	120 45
June 17, 1938,	336	151 46
June 23, 1938,	343	86 88

July 8, 1938,	356	86 10
Aug. 8, 1938,	377	86 23

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\$1,817 29

#### PAYMENTS ACCOUNT PAYROLLS AND SUPPLIES

Mar. 19, 1938,	\$12 30
Mar. 26, 1938,	4 05
Mar. 25, 1938,	53 40
Apr. 1, 1938,	58 30
Apr. 9, 1938,	125 10
Apr. 16, 1938,	125 01
Apr. 30, 1938,	98 30
Apr. 30, 1938,	99 70
May 7, 1938,	141 29
May 14, 1938,	163 54
May 21, 1938,	35 55
May 28, 1938,	212 70
June 2, 1938,	128 30
June 11, 1938,	114 47
June 18, 1938,	162 09
June 25, 1938,	81 88
July 2, 1938,	27 40
July 9, 1938,	53 18
July 16, 1938,	13 81
July 23, 1938,	14 55
July 23, 1938,	18 80
Aug. 6, 1938,	63 05

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\$1,806 77

Balance in road agent's account,

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\$10 52



## TOWN OF MARLOW

## STATEMENT OF APPROPRIATIONS AND EXPENDITURES

1935

	Appropriations	Reimbursements	Amount Available	Expenditures	Unexpended Balance	Overdraft
Town charges,	\$3,000.00					
Town officers' salaries,				\$575.00		
Town officers' expenses,				309.90		
Election & registration,				80.00		
Police department,				77.14		
Fire department,		\$112.68		597.31		
Health department,				256.39		
Vital statistics,				3.25		
Street lighting,				480.00		
Memorial Day,				23.40		
Old Home Day,				12.60		
Cemeteries,				29.60		
Damages & Legal,				25.00		
Interest,				295.00		
Total town charges,			\$3,112.68	\$2,764.59	\$348.09	
Town hall,	500.00	20.00	520.00	724.28		\$204.28*
Blister rust,	200.00	2.40	202.40	200.00	2.40	
Town maintenance,	1,200.00	383.50	1,583.50	2,773.74		1,190.24*
Town road aid,	318.30		318.30	318.30		
Library,	50.00		50.00	110.00		60.00*
Town poor & old age asst.,	650.00	556.70	1,206.70	1,400.78		194.08*
Long term notes,	1,000.00		1,000.00	1,000.00		
State tax,	675.00		675.00	675.00		
County tax,	810.92		810.92	810.92		
	\$8,404.22	\$1,075.28	\$9,479.50	\$10,777.61	\$350.49	\$1,648.60*
						350.49
						\$1,298.11

\*Net overdraft of appropriations,



# TOWN OF MARLOW

## STATEMENT OF APPROPRIATIONS AND EXPENDITURES

1937

	Appropriations	Reimbursements	Amount Available	Expenditures	Unexpended Balance	Overdraft
Town officers' salaries,	\$575.00		\$575.00	\$635.00		\$60.00*
Town officers' expenses,	279.17		279.17	334.57		55.40*
Election & registration,	25.00		25.00	80.00		55.00*
Town hall,	255.78		255.78	353.67		97.89*
Police department,	105.83		105.83	135.45		29.62*
Fire department,	236.17		236.17	265.50		29.33*
Bliester rust,	200.00		200.00	200.00		
Health department,	16.30		16.30	37.00		20.70*
Vital statistics,	4.25		4.25	4.50		.25*
State aid const. (1937),	421.50					
State aid const. (1936),	427.50		849.00	849.00		
Town maintenance,	2,050.00	\$326.60	2,376.60	2,592.63		216.03*
Street lighting,	480.00		480.00	480.00		
Town poor & old age asst.,	1,500.00	111.33	1,611.33	1,646.82		35.49*
Library,	50.00		50.00	110.00		60.00*
Memorial Day,	35.00		35.00	26.00	\$9.00	
Old Home Day,	25.00		25.00	33.96		8.96*
Cemeteries,	50.00		50.00	76.00		26.00*
Damages & Legal,				20.00		20.00*
Interest,	112.50		112.50	248.75		136.25*
Long term notes,	1,000.00		1,000.00	1,000.00		
State tax,	752.00		752.00	752.00		
County tax,	825.01		825.01	825.01		
	\$9,426.01	\$437.93	\$9,863.94	\$10,705.86	\$9.00	\$850.92*
						9.00
						\$841.92

\*Net overdraft of appropriations,

# TOWN OF MARLOW

## STATEMENT OF INDEBTEDNESS

1934-1937

Fiscal Year ended	Long Term Notes 1.	Temporary Loans 2.	Accounts Owed 3.	Current Liabilities Total No. 2 & No. 3 4.	Assets 5.	Current Surplus 6.	Deficit
January 31, 1935,	\$4,000.00	\$1,000.00	\$1,747.66	\$2,747.66	\$3,779.49	\$1,031.83	
January 31, 1936,	3,000.00	1,000.00	2,856.79	3,856.79	3,542.48		\$314.31
January 31, 1937,	2,000.00	2,000.00	4,194.74	6,194.74	5,313.40		881.34
January 31, 1938,	1,000.00	4,000.00	2,708.90	6,708.90	5,027.28		1,681.62

## AUDITOR'S REPORT

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This is to certify that I have examined the accounts of the Selectmen, Treasurer, Trustees of Trust Funds, Collector of Taxes, Overseer of the Poor, Trustees of Library, Sexton, Road Agent, and Town Clerk and find them properly cast and sufficiently vouched.

L. A. SALTZGIVER,

Auditor.

Jan. 31, 1939.

## REPORT OF SUPERINTENDENT OF SCHOOLS

---

To the School Board and Citizens of Marlow:

I herewith submit my annual report as Superintendent of Schools.

### ORGANIZATION AND ENROLLMENT

Miss Marion Bassett was elected to fill the vacancy in the primary room. Miss Bassett graduated from Keene Normal School in 1930 and has attended Summer School at Plymouth. Before coming to Marlow she taught very successfully at East Westmoreland.

Because of the illness of her father, Miss Bassett resigned during the Christmas vacation. Miss Jane Jeffery, a graduate of Keene Normal School was elected to succeed her.

Miss Marion Truell was employed to teach the four upper grades. Miss Truell is a graduate of the three year junior high curriculum at Keene Normal School.

Several changes have been made in the general testing program as a result of suggestions proposed by the teachers. The revised program should more fully meet our needs as a basis for remedial instruction designed to correct deficiencies in the fundamental processes.

The Union School District of Keene has issued notification of a graduated advancement in the high school tuition rate as follows: 1939-40-\$80.00, 1940-41-\$90.00, 1941-42-and thereafter-\$100.00. It should be generally understood by the citizens that the school board may not pay for high school tuition an amount in excess of the average cost of instruction unless a contract for this amount is authorized at the district meeting. It should also be understood that failure of the district to authorize a contract will mean that the parents of the pupils attending Keene High



School will be compelled to pay the difference between the average cost of instruction and the tuition rate as established.

The organization and program of our schools have undergone many changes. We have come to realize more and more that the educational program must be a flexible living thing which grows, expands, or changes to meet the needs of the changes in our social and economic life. One of the most significant trends has been the shifting of emphasis from subject matter to child development. It is now generally believed that the value of content in all courses should be measured in terms of its value in the life of the growing child. As a result of a study of the real needs of life, much new material has been added to the program while much that has become obsolete has been eliminated.

A reading program has developed which more nearly meets the needs of children according to their varying levels of ability. The newer teaching methods in reading recognize the importance of guiding the growth of children in accordance with their degree of readiness and background rather than emphasizing unified performance in the acquisition of specific knowledge. It is now possible for the teacher to ascertain which of her pupils are ready to read and which ones are not. The application of simple tests may lead the teacher to discover difficulties or defects which must be overcome before much progress in reading can be made. Books for the primary reading classes as now composed and illustrated appeal to the interest of the children and the simple thoughts expressed may be interpreted in terms of their own experience.

In arithmetic also there is a tendency to emphasize operations that have value in the experiences of real life. Consequently, many impractical problems and exercises have been replaced by extended practice in more useful and practical material.

The words used in the spelling lesson have been selected as a result of investigations which have been conducted to determine their proper grade placement. A correlation has been established



between the words used in spelling and those included in the reading vocabulary.

The aim in history as taught in the lower grades is to build up background through the child's natural interest in people and simple social customs. It is now accepted practice in the upper grades to emphasize the cultural contributions of each civilization rather than the strictly chronological treatment of wars and dynasties.

The change in attitude regarding discipline indicates, I believe, one of the most wholesome trends in modern education. The movement has been in the direction of humanity and common sense and is an important indication of the greater respect for the personality of the child.

#### ENROLLMENT, JANUARY 15, 1939

Grade	1	2	3	4	5	6	7	8	Total
Primary room,	7	4	5	5					21
Advanced room,					5	2	2	6	15
	—	—	—	—	—	—	—	—	—
Total,	7	4	5	5	5	2	2	6	36

#### HEALTH

Following is an account of the work in health supervision conducted during the year by the school nurse, Miss Frances Edgett:

44 pupils were inspected.

4 pupils were underweight.

2 pupils had defective vision—uncorrected.

1 pupil had defective hearing.

3 pupils showed poor posture.

35 pupils were in need of dental care.

5 pupils were recommended to have throat and nose examination.

3 pupils had enlarged neck glands.

## DENTAL CLINIC, OCTOBER 18-19, 1938

No. pupils treated,	20
No. pupils having complete care,	20
No. porcelain fillings,	20
No. silver fillings,	23
No. extractions,	9
No. pupils having teeth cleaned,	14

Rates, 50 cents per operation.

All work was paid for by parents.

Two pupils had special examination and were fitted to glasses.

One pupil had tonsil operation at the Keene Community Hospital.

## BUILDINGS AND EQUIPMENT

Repairs necessary to maintain the school building in good condition were made as the need arose. The walls and ceiling in both rooms were painted, the blackboards were repaired and painted, and the rear section of the roof was shingled. The tanks of the Kaustine toilet systems were repaired. One of these will probably need to be replaced soon. A reading table was added to the equipment of the primary room.

## STATISTICAL REPORT

Total registration,	44
Average membership,	37.73
Percentage of attendance,	93.08
Cases of tardiness,	34
Visits by superintendent,	46
Visits by citizens and others,	14
Number of pupils not absent or tardy,	1

Much improvement has continued to be made in the tardiness and attendance record for which the school should be especially commended. School was in session 179 days during the thirty-eight week period. The teachers attended conventions on three days.

I wish to thank the members of the community who have so generously contributed to the support of the school programs during the year.

I wish to express my appreciation of the cooperation which I have received during the year from the members of the School Board, teachers, parents, and pupils.

Respectfully submitted,

CHARLES D. DALZELL,

Superintendent of Schools.

## REPORT OF SCHOOL BOARD

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### Financial Statement of School Board For School Year Ending June 30, 1938

#### RECEIPTS

State aid,	\$1,560 99
For support of elementary schools,	952 30
For high school tuitions,	557 00
For salaries of district officers,	83 00
For truant officer and school census,	20 00
For superintendent's salary,	100 00
For per capita tax,	108 00
Local trust funds,	88 98
Other receipts,	54 87
Balance of previous appropriations,	1,279 70
Total receipts,	<hr/> \$4,804 84
Cash on hand, July 1, 1937,	40 87
Grand total,	<hr/> \$4,845 71

#### PAYMENTS

##### Administration:

Salaries of district officers,	\$87 00
Superintendent's salary,	100 00
Truant officer and school census,	20 00
Expenses of administration,	8 99

##### Instruction:

Teachers' salaries,	1,757 50
Text books,	53 24
Scholars' supplies,	60 18
Flags and appurtenances,	5 00
Other expenses of instruction,	8 24

## Operation and maintenance of school plant:

Janitor service,	180 00
Fuel,	93 00
Water, light, janitor supplies,	46 50
Minor repairs,	56 28

## Auxiliary agencies and special activities:

Health supervision,	72 44
Transportation of pupils,	1,439 60
High school tuition,	593 23
Elementary school tuition,	111 00
Other special activities,	10 88

## Fixed charges:

Per capita tax,	108 00
Insurance,	10 00
New equipment,	15 48

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Total,	\$4,836 56
Cash on hand, June 30, 1938,	9 15

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Grand total,	\$4,845 71
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**Itemized Account of Expenditures**

## 1. Salaries of district officers:

Luther A. Saltzgiver, auditor,	\$5 00
Flora C. Elliott, treasurer,	12 00
Lillian M. Corey, clerk,	5 00
Leon H. Davis, chairman,	30 00
Ora A. Winham,	20 00
Ivan F. Huntley,	15 00

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\$87 00

## 2. Superintendent's salary:

Edward C. Greene, union treasurer,	\$100 00
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## 3. Truant officer and census:

Martha L. Strickland, both offices,	\$20 00
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## 4. Expenses of administration:

Charles D. Dalzell, office expenses,	\$3 66
Leon H. Davis, envelopes and telephone,	1 50
Ora A. Winham, 100 stamped envelopes,	3 83
	<hr/>
	\$8 99

## 5. Teachers' salaries:

Rita J. Leonard,	\$900 00
Hazel M. Oeschger,	857 50
	<hr/>
	\$1,757 50

## 6. Text books:

Charles E. Merrill Co.,	\$5 50
Row, Peterson & Co.,	1 44
World Book Co.,	4 45
The L. W. Singer Co.,	13 33
The Macmillan Co.,	2 54
Ginn & Co.,	8 39
Webster Publishing Co.,	85
J. B. Lippincott Co.,	4 78
American Book Co.,	6 94
L. S. Morrison,	5 02
	<hr/>
	\$53 24

## 7. Scholars' supplies:

Edward E. Babb & Co. Inc.,	\$9 48
J. L. Hammett Co.,	9 52
Mt. Kilburn Paper Co.,	3 40

Henry S. Wolkins Co.,	4 93
Gledhill Bros. Inc.,	14 86
Webster Publishing Co.,	3 49
American Education Press,	14 50

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\$60 18

8. Flags and appurtenances:

Gledhill Bros. Inc.,	\$3 00
Edward E. Babb & Co., Inc.,	2 00

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\$5 00

9. Other expenses of instruction:

H. R. Tucker, report cards,	\$ 95
The Circle Book Co., picture script,	3 87
C. A. Gregory Co., tests,	1 92
E. J. Plantier, diplomas and writing,	1 50

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\$8 24

10. Janitor's salary:

Melvin J. Huntley,	\$180 00
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11. Fuel:

Watson-Williams, slab wood,	\$3 00
Roger Huntley, putting in wood,	6 00
Henry C. Mosher, sawing wood and slabs,	11 00
Henry C. Mosher, 10 cd. wood,	70 00
Arthur J. Knight, load sawed slabs,	3 00

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\$93 00

12. Water, light, and janitor's supplies:

Watson-Williams Mfg. Co., electric lights,	\$24 80
Ralph Winham, cleaning supplies,	1 64
Edward E. Babb & Co. Inc., maps, etc.,	3 50
Mt. Kilburn Paper Co., paper and towels,	6 50



Melvin Huntley, oil,	86
Walpole School District, floor oil and dust bane,	3 50
C. E. Sparhawk, treasurer, chemical,	5 20
Roger Huntley, removing dump,	50
	<hr/>
	\$46 50

## 13. Minor repairs and expenses:

Gayla I. Langdon, cleaning,	\$18 00
Knowlton & Stone, stove-pipe,	4 45
I. L. Sawyer, varnishing desks and refinishing boards,	21 15
Edward E. Babb & Co. Inc., faucet repairs and toilet,	10 68
Roger Huntley, cleaning toilets,	2 00
	<hr/>
	\$56 28

## 14. Health supervision:

Edward C. Greene, treasurer, nurses salary,	\$70 00
C. C. Davis, supplies for kit,	2 44
	<hr/>
	\$72 44

## 15. Transportation of pupils:

Bertha L. Davis,	\$340 00
Lewis W. Feuer,	479 60
Alice J. Britton,	380 00
Roger Huntley,	240 00
	<hr/>
	\$1,439 60

## 16. High school tuition:

Alstead school district,	\$448 35
Union school district,	144 88
	<hr/>
	\$593 23

## 17. Elementary tuition:

Alstead school district,	\$111 00
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## 18. Other special activities:

Edward E. Babb & Co. Inc., balls, etc.,	\$3 94
Webster Publishing Co., supplies,	99
Howard & Brown, 25 diplomas and postage,	5 95
	<hr/>
	\$10 88

## 19. Per capita tax:

F. Gordon Kimball, treasurer,	\$108 00
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## 20. Insurance and other fixed charges:

A. B. Palmer, Inc.,	\$10 00
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## 21. New equipment:

C. E. Sparhawk, treasurer, (apportionment on typewriter),	\$2 20
Ralph Winham, freight on table,	2 03
Beckley-Cardy Co., kindergarten table,	11 25
	<hr/>
	\$15 48

The school board recommends the sum of \$2,668.02 for the year 1939-1940.

Respectfully submitted,

ORA A. WINHAM,  
BERTHA W. SALTZGIVER,  
ANNA A. HUNTLEY,

School Board.

## REPORT OF TREASURER OF MARLOW SCHOOL DISTRICT

From July 1, 1937 to June 30, 1938

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### RECEIPTS

Cash on hand June 30, 1937,	\$40 87
Received from selectmen:	
Appropriation for current year,	\$1,820 30
Balance of previous appropriation,	1,279 70
Income from trust funds,	88 98
Received from state treasurer:	1,560 99
Received from all other sources,	54 87
	<hr style="width: 10%; margin: 0 auto;"/>
	4,804 84
Total receipts,	<hr style="width: 10%; margin: 0 auto;"/> \$4,845 71
Orders issued by school board,	4,836 56
	<hr style="width: 10%; margin: 0 auto;"/>
Balance on hand June 30, 1938,	\$9 15

GUY E. ELLIOTT,  
District Treasurer.

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### AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school board district of Marlow, N. H., of which the above is a true summary for the fiscal year ending June 30, 1938 and find them correct in all respects.

LUTHER A. SALTZGIVER,  
Auditor.

# VITAL STATISTICS

To the Selectmen :

In compliance with an act of the legislature, passed June session, 1887, amended by the legislature of 1889, requiring "clerks of towns and cities to furnish a transcript of the record of births, marriages and deaths, to the municipal officers for publication in the Annual Report," I hereby submit the following :

## BIRTHS REGISTERED IN THE TOWN OF MARLOW, N. H., FOR THE YEAR ENDING DEC. 31, 1938

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Father.	Birthplace of Mother.	Age of Father.	Age of Mother.
		Male or Female.	Living or Stillborn.	No. of Child 1st, 2d, etc.							
Jan. 13	Stewart Henry	M	L	2	Earl S. Champney	Vona A. Whitney	Mill man	Marlow	Springfield	30	21
Aug. 4	Robert Gordon	M	L	1	Chester W. Davis	Helen R. Bragg	Laborer	Marlow	Alstead	22	18
Oct. 7	Ronald Maynard	M	L	1	Ralph M. Elliott	Fayetta A. Whitney	Lumberman	Marlow	Francetown	27	28
Nov. 29	Eleanor Leonard	F	L	1	James L. McPhail	Agnes L. Andrews	Truck driver	Newton, Mass.	Marlow	30	21

# MARRIAGES REGISTERED IN THE TOWN OF MARLOW, N. H., FOR THE YEAR ENDING DEC. 31, 1938

Date of Mar- riage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition	Name, Residence and Official Sta- tion of person by whom mar- ried.
Jan. 18	Hillsboro	Chester W. Davis	Marlow	21	Laborer	Marlow	Leon H. Davis	Marlow	1st	Rv H A Cooper
		Helen Rogers Bragg	Alstead	18	At home	Alstead	Bertha Strickland	Windor	1st	Hillsboro
Jan. 21	Keene	Gerald Victor Morrell	Marlow	30	Barber	Varmouth, N. S.	Clara J. Bates	Langdon	S. 2d	Rv R S Ralph
		Barbara Adelaide Reed	Stoddard	18	Domestic	Antrim	George S. Morrell	Varmouth, N. S.	1st	Keene
Nov. 12	B. Falls, Vt.	Kenneth D. Andrews	Marlow	24	Machinist	Marlow	Mary E. Moses	Peterboro, N. S.	1st	Keene
		Rita Mae Copell	Marlow	19	At home	Dorchester, Ms.	Wilmer C. Reed	Quebec, Ms.	1st	Rv A B Lorimer
Dec. 24	Keene	Leroy E. Mosher	Marlow	21	Laborer	Marlow	Ida M. Hudson	Montpelier, Vt.	1st	B. Falls, Vt.
		Ethel L. Nichols	Marlow	20	At home	Lempster	Lillian Ramsdell	Boston, Mass.	1st	Rv W E Smith
							Clara Harvey	Spring Hill, N S	1st	Keene
							Henry C. Mosher	Nova Scotia	1st	
							Lizzie M. Winham	Marlow	1st	
							Walter T. Nichols	Acworth	1st	
							Annabell Newton	Lempster	1st	

\*What marriage—whether 1st, 2nd, etc.

# DEATHS REGISTERED IN THE TOWN OF MARLOW, N. H., FOR THE YEAR ENDING DEC. 31, 1938

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond'n		Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.		Male or Female.	S, M, W, *	Father.	Mother.		
Jan. 11	Edith C. Gee	73	1	6	Hillsboro	F	W	Washington	Washington	William Shaw	Abbie Davis
" 14	Walter M. Jeffs	60	5	25	Stoddard	M	M	Stoddard	Stoddard	George R. Jeffs	Elizabeth Carr
Mar. 21	Eva G. Robb	62	5	22	Marlow	F	M	Nelson	Stoddard	George A. Petts	Velina M. Pitcher
" 26	Montclair Barberich	83	11	22	Reading, Mass.	M	M	Mass.	Mass.	Moses Barberich	Margaret Morley
Apr. 17	Flora C. Elliott	69	4	6	Marlow	F	W	Marlow	Marlow	Lucius P. Farley	Jane Knight
May 7	George A. Gordon	68	5	24	Lempster	M	M	New Hampton	Lempster	Rela M. Gordon	Mary L. Fabin
July 15	Myra Celesta Gray	79	10	29	Marlow	F	W	Mason	Alstead	Charles Elliott	Anna Royce
Sept. 8	Warren A. Manning	86	10	4	BillERICA, Mass.	M	M	Cambridge, Ms.	Marlow	John Manning	Sarah Jane March
Dec. 14	Charlie C. Winham	67	9	11	Lempster	M	M	Acworth	Langdon	Curtis H. Winham	Julia Silsby
" 31	Charles M. Thornton	8	9		Acworth	M	W			Milton Thornton	

\*Single, married or widowed.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

HORATIO W. HATCH,  
Town Clerk.















